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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN LATE AND/OR OTHERWISE INVALID CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust” and/or “Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the “Debtors”) filed the Twenty-Sixth Omnibus Objection to Claims (Disallowance of Certain Late and/or Otherwise Invalid Claims) (the “Objection”) with the United States Bankruptcy Court for the Eastern District of Virginia (the “Bankruptcy Court”). A copy of the Objection is attached to this notice (this “Notice”) as Exhibit 1. By the Objection, the Liquidating Trust is seeking to disallow late and/or otherwise invalid claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON DECEMBER 1, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on December 1, 2011 (the “Response Deadline”)**.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

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Andrew W. Caine, Esq.
(admitted *pro hac vice*)
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on December 8, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the

specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy

Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: October 31, 2011

/s/ Lynn L. Tavenner

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Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	X	

**LIQUIDATING TRUST'S TWENTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (DISALLOWANCE
OF CERTAIN LATE AND/OR OTHERWISE INVALID CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through
Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the
Second Amended Joint Plan of Liquidating of Circuit City Stores, Inc. and its Affiliated

Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Twenty-Sixth Omnibus Objection to Claims (Disallowance of Certain Late and/or Otherwise Invalid Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSSuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published

the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going

out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").

14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the "Claims Bar Date Notice").

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969)

and The Wall Street Journal (Docket No. 3968).

16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

17. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").

18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").

19. On November 3, 2010, KCC served a copy of the Notice of (I) Confirmation of Modified Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims Under Chapter 11 of the Bankruptcy Code, (II) the Occurrence of the Effective Date and (III) the Deadlines for Filing Administrative Claims, Final Fee Applications and Rejection Damages Claims (Docket No. 8865), which included notice of the Final Administrative Bar Date, on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 8947).

20. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and

distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, disallowing each of the claims identified on Exhibits C through E attached hereto (collectively, the "Claims").

22. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

A. Disallowance of Certain Invalid Claims

23. The basis for disallowance of the claims listed on Exhibits C through E attached hereto (the "Invalid Claims") is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.

24. Specifically, Exhibit C identifies Invalid Claims that are invalid based on the Debtors' books and records (the "Books and Records Expunge Claims"). After a review of the Books and Records Expunge Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Books and Records Expunge Claims are liabilities for which the Debtors dispute any liability based on, *inter alia*, (i) variances in pricing, rates or quantities of merchandise provided, (ii) existing credits or deposits, (iii) liabilities already satisfied, and (iv) lack of contractual relationship with the Debtors. Accordingly, the Liquidating

Trust requests that the Books and Records Expunge Claims identified on Exhibit C be disallowed for the reasons stated therein.

25. Exhibit D identifies Invalid Claims that were filed subsequent to the relevant bar date (the “Late Claims”). Accordingly, the Liquidating Trust requests that the Late Claims identified on Exhibit D be disallowed as late.

26. Exhibit E identifies Invalid Claims that are liabilities already asserted by the Claimants in other claims or amended by other claims (the “Duplicate or Amended Claims”). Accordingly, the Liquidating Trust requests that the Duplicate or Amended Claims identified on Exhibit E be disallowed.

RESERVATION OF RIGHTS

27. The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

28. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C through E, respectively, and to parties-in-interest in accordance with the Court’s Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following

methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

29. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on December 1, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on December 8, 2011** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing each of the claims identified on Exhibits C through E attached hereto.

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

30. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

31. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

32. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
October 31, 2011

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

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- and -

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Liquidating Trust*

EXHIBIT A

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN
LATE AND/OR OTHERWISE INVALID CLAIMS)**

THIS MATTER having come before the Court³ on the Liquidating Trust's Twenty-Sixth Omnibus Objection to Claims Omnibus Objection to Claims (Disallowance of Certain Late and/or Otherwise Invalid Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C through E attached to the Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
3. The Court will conduct a status conference on December 8, 2011 at 2:00 p.m. for all Claims identified in the Response/Action column as "Received-Continued" on Exhibit B attached hereto.
4. The Liquidating Trust's rights to object to any claim including

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

(without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

5. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

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Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

Claim	Claimant Name	Exhibit
6452	ABC FAMILY	Exhibit C: Expunge Books and Records
480	AQUAPERFECT INC	Exhibit C: Expunge Books and Records
3216	ARCHITECTURAL CAST STONE INCORPORATED	Exhibit C: Expunge Books and Records
3675	CESSNA AIRCRAFT COMPANY	Exhibit C: Expunge Books and Records
14718	CITY OF CINCINNATI	Exhibit D: Expunge Late
14540	CITY OF HAYWARD	Exhibit D: Expunge Late
14673	CITY OF PHILADELPHIA WATER REVENUE BUREAU	Exhibit D: Expunge Late
14737	CITY OF PHILADELPHIA WATER REVENUE BUREAU	Exhibit D: Expunge Late
7895	COLE, JOHN MATTHEW	Exhibit C: Expunge Books and Records
868	CROMER EQUIPMENT CO	Exhibit C: Expunge Books and Records
3307	D&W MASONRY INC	Exhibit C: Expunge Books and Records
1082	DAILY CAMERA	Exhibit E: Expunge Duplicate and Amended Claims
7872	DILIGENT BOARD MEMBER SERVICES INC	Exhibit C: Expunge Books and Records
229	EBATES SHOPPING COM INC	Exhibit C: Expunge Books and Records
596	EL MENSAJERO NEWSPAPERS LLC	Exhibit C: Expunge Books and Records
2270	EL MENSAJERO NEWSPAPERS LLC	Exhibit C: Expunge Books and Records
1612	ENGINEERED STRUCTURES INC	Exhibit E: Expunge Duplicate and Amended Claims
13387	ETECH SERVICES AND REPAIR INC	Exhibit C: Expunge Books and Records
8110	GEISENDORFF, FREDERIC	Exhibit C: Expunge Books and Records
7581	GEORGE, PHILIP	Exhibit C: Expunge Books and Records
4565	HILL FARRER & BURRILL LLP	Exhibit C: Expunge Books and Records
2895	HOLYOKE GAS & ELECTRIC DEPARTMENT	Exhibit C: Expunge Books and Records
3186	HOWELLS HEATING & AC	Exhibit C: Expunge Books and Records
13414	IKON FINANCIAL SERVICES	Exhibit C: Expunge Books and Records
4038	KNIGHT TRANSPORTATION SERVICES INC	Exhibit C: Expunge Books and Records
7093	LEXAR MEDIA INC	Exhibit C: Expunge Books and Records
8363	ORACLE USA INC SUCCESSOR IN INTEREST TO BEA SYSTEMS AND PEOPLESOFIT INC ORACLE	Exhibit E: Expunge Duplicate and Amended Claims
1302	PARTIES PLUS	Exhibit C: Expunge Books and Records
1124	PG&E	Exhibit E: Expunge Duplicate and Amended Claims
3903	PHILIPS & LITE ON DIGITAL SOLUTIONS USA	Exhibit C: Expunge Books and Records
6379	POLAROID CORPORATION	Exhibit E: Expunge Duplicate and Amended Claims
10099	PRAXAIR DISTRIBUTION INC	Exhibit C: Expunge Books and Records
8805	RELIABLE PAVING INC	Exhibit C: Expunge Books and Records
7986	RICE, DARRYL DBA SPEC TECH	Exhibit C: Expunge Books and Records
3851	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR IMPRESSIONS MARKETING GROUP	Exhibit C: Expunge Books and Records
114	S&S INDUSTRIAL MAINTENANCE	Exhibit C: Expunge Books and Records
3253	S&S INDUSTRIAL MAINTENANCE	Exhibit C: Expunge Books and Records
14602	SAFETY AND SECURITY SERVICES INC	Exhibit C: Expunge Books and Records
374	SANWEN HK INTERNATIONAL CO LTD	Exhibit C: Expunge Books and Records
2084	SCOTTS LANDSCAPING INC	Exhibit C: Expunge Books and Records
8029	SCRIPPS NETWORKS LLC DBA HOME & GARDEN TELEVISION	Exhibit C: Expunge Books and Records
765	SEALED AIR CORPORATION	Exhibit C: Expunge Books and Records
6317	SENSORMATIC ELECTRONICS CORPORATION	Exhibit C: Expunge Books and Records
595	SHIPPING UTILITIES INC	Exhibit C: Expunge Books and Records
10193	STANFORD, DEAN RUPERT	Exhibit C: Expunge Books and Records
2998	STR SOFTWARE COMPANY	Exhibit C: Expunge Books and Records
4813	SUMTER ELECTRIC COOPERATIVE, INC ,FL	Exhibit C: Expunge Books and Records
10117	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
10119	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
10120	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
10121	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
10122	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
10123	TERMINIX INTERNATIONAL	Exhibit C: Expunge Books and Records
22	THORTON & ASSOCIATES PLC	Exhibit E: Expunge Duplicate and Amended Claims
3333	TRANE PR INC	Exhibit C: Expunge Books and Records
7275	TXU ENERGY RETAIL COMPANY LLC	Exhibit E: Expunge Duplicate and Amended Claims
14678	VILLAGE OF DOWNERS GROVE, IL	Exhibit D: Expunge Late
141	VIRGINIA CROSSINGS OPERATOR LLC DBA WYNDHAM VIRGINIA CROSSINGS HOTEL & CONFERENCE CENTER	Exhibit C: Expunge Books and Records
3794	WISCONSIN ELECTRIC POWER COMPANY	Exhibit E: Expunge Duplicate and Amended Claims
11720	WPIX TV	Exhibit C: Expunge Books and Records
3957	YELLOW TRANSPORTATION	Exhibit C: Expunge Books and Records

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
12/2/2008	114 2000011402	S&S INDUSTRIAL MAINTENANCE SUPPLY INC PO BOX 69 MARLTON, NJ 08053	S&S INDUSTRIAL MAINTENANCE	\$12,154.37	B	CIRCUIT CITY STORES, INC.	503b9 Modified Unsecured duplicate Note: Claim 3253 is the duplicate claim
11/21/2008	141 2000014101	Virginia Crossings Operator Mr Paul Jensen c o Wyndham Virginia Crossing 1000 Virginia Ctr Pkwy Glen Allen, VA 23059	Virginia Crossings Operator LLC dba Wyndham Virginia Crossings Hotel & Conference Center	\$48,230.24	U	CIRCUIT CITY STORES, INC.	Paid in Full - No Liability (pre petition) Note: Invoice paid on check 4580132
11/28/2008	229 2000022901	Ebates Shopping Com Inc 333 Bryant St Ste 250 San Francisco, CA 94107	Ebates Shopping Com Inc	\$67,459.54	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Ebates affiliate commissions paid through Google per Debtor's records.
11/24/2008	374 2000037402	Sanwen HK International Co Rm 1705 7 Hon Kwok Tst Cent 5 9 Observatory Ct TST Kowloon,	Sanwen HK International Co Ltd	\$27,190.00	U	CIRCUIT CITY STORES, INC.	503b9 Modified Unsecured duplicate Note: Reconciled on claim 352
12/3/2008	480 2000048001	AQUAPERFECT INC 2061 N MORLEY MOBERLY, MO 65270	AQUAPERFECT INC	\$569.70	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: no attached invoices.
12/4/2008	595 2000059502	SHIPPING UTILITIES INC PO BOX 790051 ST LOUIS, MO 63179	SHIPPING UTILITIES INC	\$884.17	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Credit on the unpaid of 2000, do not pay claim

In re Circuit City Stores, Inc, et al.
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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
12/4/2008	596 2000059601	EL MENSAJERO NEWSPA 333 VALENCIA ST STE 410 SAN FRANCISCO, CA 94103	EL MENSAJERO NEWSPAPERS LLC	\$5,877.84	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: paid on check 4242154 8/14/06
12/12/2008	765 2000076502	SEALED AIR CORPORATI 5687 COLLECTIONS CENTER CHICAGO, IL 60693-5687	SEALED AIR CORPORATION	\$15,417.81	U	CIRCUIT CITY STORES, INC.	503b9 Modified Unsecured duplicate Note: Invoice was included in subsequent unsecured claim no. 5527 with other invocies.
12/8/2008	868 2000086801	CROMER EQUIPMENT CO PO BOX 14338 OAKLAND, CA 94614-2388	CROMER EQUIPMENT CO	\$9,626.63	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Invs on claim were already paid in Dec '08.
12/18/2008	1302 2000130202	PARTIES PLUS PO BOX 773 HUNTINGTON BEACH, CA 926	PARTIES PLUS	\$446.24	U	CIRCUIT CITY STORES WEST COAST, INC.	Books & Records- No Liability
12/30/2008	2084 2000208401	SCOTTS LANDSCAPING I 322 KENT RD NEW MILFORD, CT 06776-552	SCOTTS LANDSCAPING INC	\$11,781.55	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Sub-contractor to Daystar; 2005/2006 invoices
12/31/2008	2270 2000227001	EL MENSAJERO NEWSPA 7000 S FLOWER ST LOS ANGELES, CA 90017	EL MENSAJERO NEWSPAPERS LLC	\$5,877.84	U	CIRCUIT CITY STORES, INC.	Paid in Full - No Liability (pre petition) Note: Paid on check 4242154, \$5,877.84 on 8/14/06

In re Circuit City Stores, Inc, et al.
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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/6/2009	2895 2000289502	HOLYOKE GAS & ELECTRI 99 SUFFOLK ST HOLYOKE, MA 01040	HOLYOKE GAS & ELECTRIC DEPARTMENT	\$10,332.12	U	CIRCUIT CITY STORES, INC.	Duplicate of Class on Prior Claim Note: Invoices reconciled on claim 817: Special Note: this objection relates only to the unsecured portion of the claim.
1/8/2009	2998 2000299801	STR SOFTWARE COMPAN 11505 ALLECINGIE PARKWA RICHMOND, VA 23235-4301	STR SOFTWARE COMPANY	\$4,521.95	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Contract renewel premium for 3/1/09- 2/28/10
1/12/2009	3186 2000318601	Liquidity Solutions Inc One University Plz Ste 312 Hackensack, NJ 07601	Liquidity Solutions Inc	\$14,739.00	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Sub- contractor to Sun Belt General Contractors
1/9/2009	3216 2000321601	Architectural Cast Stone Inc Architectural Cast Stone Inc 2775 Norton Creek Dr West Chicago, IL 60185-6411	Architectural Cast Stone Incorporated	\$11,143.79	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Claimant was sub-subcontractor to International Contractors
1/12/2009	3253 2000325301	S&S INDUSTRIAL MAINT PO BOX 69 MARLTON, NJ 08053	S&S INDUSTRIAL MAINTENANCE	\$12,154.37	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: invoices from 1996/97, vendor told by Legal to stop contacting stores
1/12/2009	3307 2000330701	D&W MASONRY INC PO BOX 1177 POWELL, OH 43065	D&W MASONRY INC	\$74,120.49	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: subcontractor claim; debtor has no direct relationship with claimant.

In re Circuit City Stores, Inc, et al.
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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/12/2009	3333 2000333301	TRANE PR INC PO BOX 9000 SANTURCE, PR 00908-9000	TRANE PR INC	\$1,203.75	U	CIRCUIT CITY PURCHASING COMPANY, LLC	Books & Records- No Liability Note: no liability 2007 invoice
1/13/2009	3675 2000367501	CESSNA AIRCRAFT COMP 5800 E PAWNEE WICHITA, KS 67218-5590	CESSNA AIRCRAFT COMPANY	\$3,904.97	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: no liability for these 2002-2006 invoices
1/15/2009	3851 2000385101	Riverside Claims LLC as As Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10023	Riverside Claims LLC as Assignee for Impressions Marketing Group	\$53,694.20	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Duplicate invoices filed on claim #860 for correct docketed amt
1/13/2009	3903 2000390301	PHILIPS & LITE ON DIGITA ATTN ARMANDO ABELLA 42000 CHRISTY STREET FREMONT, CA 94538-3182	PHILIPS & LITE ON DIGITAL SOLUTIONS USA	\$897.50	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Difference between RTV deducted & Credit from Vendor
1/21/2009	3957 2000395701	Yellow Transportation c o RMS Bankruptcy Recovery PO Box 5126 Timonium, MD 21094-5126	Yellow Transportation	\$12,297.46	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Invoices were processed by CTSI through logistics
1/19/2009	4038 2000403801	KNIGHT TRANSPORTATIO KNIGHT TRANSPORTATION ATTN SALES MANAGER 5601 W BUCKEYE ROAD PHOENIX, AZ 85043	KNIGHT TRANSPORTATION SERVICES INC	\$9,425.65	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Freight subcontractor of CH Robinson

In re Circuit City Stores, Inc, et al.
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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/20/2009	4565 2000456501	HILL FARRER & BURRILL 300 S GRAND AVE 37TH FL LOS ANGELES, CA 900714840	HILL FARRER & BURRILL LLP	\$61,445.40	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability per Debtor's books and records.
1/21/2009	4813 2000481301	SUMTER ELECTRIC COOP P O BOX 301 SUMTERVILLE, FL 33585-0301	SUMTER ELECTRIC COOPERATIVE, INC ,FL	\$12,968.29	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Duplicate line item on claim # 2338
1/27/2009	6317 2000631702	Sensormatic Electronics Cor c o Alvin S Goldstein Esq Furr & Cohen PA 2255 Glades Rd Ste 337W Boca Raton, FL 33431	Sensormatic Electronics Corporation	\$0.00	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability recorded on the debtor's books and records.
1/14/2009	6452 2000645201	ABC Family Attn Adrian Tustin 500 S Buena Vista St Burbank, CA 91521-9750	ABC Family	\$51,940.10	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Debtor procured these services through Active Media Services.
1/28/2009	7093 2000709301	LEXAR MEDIA INC Attn Lisa Johnson 8000 S Federal Way MSI 507 Boise, ID 83716	Micron Technology Inc	\$18,331.92	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability
1/29/2009	7581 2000758101	GEORGE, PHILIP 25 MCWILLIAMS PL UNIT 402 JERSEY CITY, NJ 07302	GEORGE, PHILIP	\$2,042.90	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: claimant received cash advance for these expenses

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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/29/2009	7872 2000787201	Diligent Board Member Serv 39 W 37th St 8th Fl New York, NY 10018	Diligent Board Member Services Inc	\$17,100.00	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: No support; no invoices on unpaid
1/29/2009	7895 2000789501	COLE, JOHN MATTHEW 120 GOUDY DR RIPLEY, MS 38663	COLE, JOHN MATTHEW	\$733.32	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: claim is for early 2008 T&E reports that have no approval.
1/29/2009	7986 2000798601	RICE, DARRYL DBA SPEC 2125 N NAVAJO PL CHINO VALLEY, AZ 86323-463	SpecTech	\$8,145.00	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Several attempts to reach claimant for work order with no succes
1/29/2009	8029 2000802901	Scripps Networks LLC dba PO Box 602028 Charlotte, NC 28260-2028	Scripps Networks LLC dba Home & Garden Television	\$147,019.40	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Debtor procured services through Active Media Services, not claimant (HGTV).
1/29/2009	8110 2000811001	Geisendorff, Frederic 220 Mill Ct Covington, LA 70435	Geisendorff, Frederic	\$10,000.00	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: T&E expense
1/30/2009	8805 2000880501	Reliable Paving Inc John Y Bonds III Shannon Gracey Ratliff & Miller 777 Main St Ste 3800 Fort Worth, TX 76102	Reliable Paving Inc	\$26,341.95	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: Invs billed to SM Wilson & Co; sub-contractor

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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/29/2009	10099 2001009901	Praxair Distribution Inc c o RMS Bankruptcy Recovery PO Box 5126 Timonium, MD 21094-5126	Praxair Distribution Inc	\$5,536.02	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: No liability for this vendor-also this is a lease for cylinders
1/30/2009	10117 2001011701	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$10,218.39	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance
1/30/2009	10119 2001011901	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$9,315.76	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance
1/30/2009	10120 2001012001	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$11,251.13	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance
1/30/2009	10121 2001012101	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$14,900.01	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance
1/30/2009	10122 2001012201	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$2,781.14	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance

In re Circuit City Stores, Inc, et al.
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**Exhibit C: Disallowed Books
and Records**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/30/2009	10123 2001012301	TERMINIX INTERNATIONAL PO BOX 17167 MEMPHIS, TN 38187	TERMINIX INTERNATIONAL	\$7,345.13	U	CIRCUIT CITY STORES, INC.	Invalid - No Contractual Relationship Note: Subcontractor to Industriaplex & FM Maintenance
1/30/2009	10193 2001019301	STANFORD, DEAN RUPER 918 MORRIS AVE 4J BRONX, NY 10451	STANFORD, DEAN RUPERT	\$733.32	U	CIRCUIT CITY STORES, INC.	No Support Note: individual, no support
3/9/2009	11720 2001172001	WPIX TV 220 E 42nd St New York, NY 10017	WPIX TV	\$61,626.00	U	CIRCUIT CITY STORES, INC.	Satisfied Note: Paid 1/27/09, check 4607136
6/15/2009	13387 2001338701	Etech Services and Repair I Janice Howell 3056 Hwy 55 E Kinston, NC 28501-9068	Etech Services and Repair Inc dba Janice Howell	\$3,481.66	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: claim filed late- warranty vendor for service contract
5/27/2009	13414 2001341401	IKON Financial Services Bankruptcy Administration PO Box 13708 Macon, GA 31208-3708	IKON Financial Services	\$667,822.20	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability recorded on the debtor's books and records.
8/21/2009	14602 2001460201	Safety and Security Services 416 NW 8th St Oklahoma City, OK 73102	Safety and Security Services Inc	\$47,038.06	U	CIRCUIT CITY STORES, INC.	Books & Records- No Liability Note: liability is claimed on claim no. 11532

In re Circuit City Stores, Inc, et al.
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Exhibit D: Disallowed Late

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
8/6/2009	14540 2001454001	City of Hayward Revenue Division 777 B St Hayward , CA 94541	City of Hayward	\$1,645.78	P	CIRCUIT CITY STORES, INC.	Late Note: filed 8-6-09
10/7/2009	14673 2001467301	City of Philadelphia Water R c o Ashely M Chan Esq Hangley Aronchick Segal & Pu One Logan Sq 27th Fl Philadelphia, PA 19103	City of Philadelphia Water Revenue Bureau	\$850.19	P	CIRCUIT CITY STORES, INC.	Late Note: filed on 10-7-09 and does not amend
9/24/2009	14678 2001467801	VILLAGE OF DOWNERS G 801 BURLINGTON AVE DOWNERS GROVE, IL 60515	VILLAGE OF DOWNERS GROVE, IL	\$1,800.00	P	CIRCUIT CITY STORES, INC.	Late Note: Gov't bar date 5/11/09, first filing 10/12/09. Late, invalid.
11/4/2009	14718 2001471801	City of Cincinnati 801 Plum St Rm 202 Cincinnati, OH 45202	City of Cincinnati	\$818.45	U	CIRCUIT CITY STORES, INC.	Late Note: Late filing, gov't bar date 5/11/09, first filing 11/6/09
11/9/2009	14737 2001473701	City of Philadelphia Water R c o Ashely M Chan Esq Hangley Aronchick Segal & Pu One Logan Sq 27th Fl Philadelphia, PA 19103	City of Philadelphia Water Revenue Bureau	\$850.19	S	CIRCUIT CITY STORES, INC.	Late Note: claim filed late -11/09/09

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**Exhibit E: Disallowed Duplicate
and Amended Claims**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
11/17/2008	22 2000002201	Thornton & Associates PLC 4701 Cox Rd Ste 207 Glen Allen, VA 23060-6802	Thornton & Associates PLC	\$14,559.49	U	CIRCUIT CITY STORES, INC.	Amended by Another Claim Note: Amended by claim #15093
12/19/2008	1082 2000108201	DAILY CAMERA PO BOX 591 BOULDER, CO 80306-0591	DAILY CAMERA	\$3,816.66	U	CIRCUIT CITY STORES, INC.	Duplicate Note: other claim 3694
12/15/2008	1124 2000112401	PG&E 77 BEALE ST SAN FRANCISCO, CA 94105	PG&E	\$92,313.03	U	CIRCUIT CITY STORES, INC.	Duplicate Note: duplicate of #13209 that states amends 12/30/08 claim #2122
12/12/2008	1612 2000161201	Engineered Structures Inc ROB SHOCKLEY 12400 W OVERLAND RD BOISE, ID 83709	ENGINEERED STRUCTURES INC	\$120,172.26	U	CIRCUIT CITY STORES, INC.	Amended by Another Claim Note: Amended by claim #15050
1/15/2009	3794 2000379401	Wisconsin Electric Power C Attn Bankruptcy Dept WE Energies 333 W Everett St Rm A130 Milwaukee, MI 53203	Wisconsin Electric Power Company	\$33,296.52	U	CIRCUIT CITY STORES, INC.	Amended by Another Claim Note: Related claim: 14747
1/27/2009	6379 2000637901	Polaroid Corporation George H Singer Lindquist & Vennum PLLP 4200 IOS Ctr 80 S 8th St Minneapolis, MN 55402	Polaroid Corporation	\$1,414,360.61	U	CIRCUIT CITY STORES, INC.	Amended by Another Claim Note: Related claim: 15122

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**Exhibit E: Disallowed Duplicate
and Amended Claims**

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/28/2009	7275 2000727501	TXU Energy Retail Compan CO Bankruptcy Department PO Box 650393 Dallas, TX 75265-0393	TXU Energy Retail Company LLC	\$45,488.08	U	CIRCUIT CITY STORES, INC.	Duplicate Note: Related claim: 4518
1/29/2009	8363 2000836301	Oracle USA Inc successor in Craig C Chiang Esq Buchalter Nemer PC 333 Market St 25th Fl San Francisco, CA 94105	Oracle USA Inc successor in interest to BEA Systems and PeopleSoft Inc Oracle	\$134,673.80	U	CIRCUIT CITY STORES, INC.	Amended by Another Claim Note: Related claim: 15012